

AN ANALYSIS ON THE FACTORS WHICH INFLUENCE FINANCIAL STATEMENT QUALITY OF THE LANGKAT DISTRICT ADMINISTRATION WITH MANAGERIAL COMMITMENT AS MODERATING VARIABLE

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Abstract: *The objective of the research was to analyze the influence of the implementation of Government Accounting Standard, Quality of Human Resources, Government Internal Control System, the Use of Information Technology, and Managerial Commitment as moderating variable on the Quality of Financial Statement in Langkat District Administration. The research used quantitative causal comparative method. The population was the Financial Administrative personnel involved in managing finance at 54 SKPDs in Langkat District Administration. The samples were taken by using census method (total sampling technique) The data were analyzed by using Partial Least Square (PLS) 3.0. The result of the research showed that Government Accounting Standard, Quality of Human Resources, Government Internal Control System, the Use of Information Technology, and Managerial Commitment had the influence on the quality of financial statement of Langkat District Administration. Managerial Commitment could moderate the correlation of Government Accounting Standard with the Quality of Financial Statement. Managerial Commitment could moderate the correlation of Quality of Human Resources with the Quality of Financial Statement. Managerial Commitment could not moderate the correlation of Government Internal Control System with the Quality of Financial Statement. Managerial Commitment could not moderate the correlation the Use of Information Technology with the Quality of Financial Statement.*

Keywords: *Implementation of Government Accounting Standard, Quality of Human Resources, Government Internal Control System, the Use of Information Technology, Managerial Commitment.*

I. INTRODUCTION

The new paradigm and the rapid changes occurring in the development of the public sector in Indonesia that is ever more accountability guidance over the rise of public institutions, that are in Central government or local government. Accountability can be defined as a form of obligation of either the Central government or the region to draw up a financial report as a form of responsibility over the implementation of the budget of the State expenditures/ income areas that implemented periodic. (Stanbury, 2003 on Mardiasmo, 2006).

By these developments, the Government has issued law number 17 in 2003 about the finances of the state, law number 32 in 2004, law number 23 in 2014, law number 2 in 2015, law number 9 in 2015 about the local Governments and law number 33 in 2004 of financial equalization between the Central government and local governments.

All of these regulations aim to bring about transparency and accountability in financial management both central Government or regional that is by way of conveying the report called responsibility with financial statement.

Based on Act No. 15 –year 2004 about the examination of the management and financial responsibility of the State, Central Government financial statements/areas are said to

be good is if obtaining opinion of WTP (Reasonable without the exception) of audit result the Agency Financial Examiner (Indonesia). The phenomenon that shows the financial statement quality of the Langkat district administration have yet to be reasonable with the exception of opinion (WDP) over the financial statement of the Langkat district administration for the year 2015. This opinion has no change or improved at all since the years 2011 to 2015.

Table 1.1
The Development of the Supervisory opinion of Indonesian Republic
Financial Statements of Langkat District Administration

NO	The Report Period	Opinion Of The Financial Statements Of Langkat District Administration
1	The Fiscal Year 2009	Disclaimer
2	The Fiscal Year 2010	Disclaimer
3	The Fiscal Year 2011	WDP
4	The Fiscal Year 2012	WDP
5	The Fiscal Year 2013	WDP
6	The Fiscal Year 2014	WDP
7	The Fiscal Year 2015	WDP

The findings of the inspection results over the years 2015 associated disobedience against the laws-a Government invitation Kabupaten Langkat such as: (1) over payment of salary, benefits and the addition of a living teacher profession, (2) payment of expenses of United nations (PBB) pick up P3 not appropriate conditions, (3) lack of volume of work on the three satker, (4) completion of 47 jobs contradiction specified periods of time and has not been subject to a fine delay, (5) termination of contract of three packages work on two satker and guarantee implementation has not yet been disbursed and not yet subject to a delay fines. (LHP N0. 35.C/LHP/XVIII.MDN/05/2016)

Report the inspection results to the financial supervisory agency of the year 2015 over the Government's internal control system is composed of several findings include: (1) the management of unexpected expenditures and grants are not orderly, (2) Langkat district administration has not been able to present load the preparation of fiscal year 2015, (3) the value of the accounts receivable of PBB-P2 shown are not believed to be truth, (4) the representation of the value of nonpermanent investment not in accordance with the accounting policy,(5) the presentation of accounts receivable tax and retribution part is not supported with the document assignment, (6) management of fixed assets are not yet fully correspond to the actual conditions, (7) direct used on health and midwifery academies Academy. (LHP N0.35. B/LHP/XVIII.MDN./05/206).

Government accounting standards is one of the factors that strongly influenced the quality of the financial statements. Government accounting standards set more specific in policy and accounting system is chosen by local governments as a guide in drafting and presenting the financial statements of the Government of the area. The application of accounting standards of government in the Langkat Regency Government-based accrual has been supported with the regulations No.6 of Langkat district administration 2015 about accounting policies and regulation No.7 of Langkat district administration 2015 about accounting system.

The existence of limited qualified human resources and understand the mechanism of the preparation of financial statements in accordance with government accounting standards that is most important factor in finance. The current number of employees accounting education backgrounds in Langkat district administration is about 46 people, with uneven distribution of employees because it has not yet to be consideration by the government of the educational background which belonged to someone in reinstated.

Government Internal control system has an important role in the oversight of budgeting, implementation, and the uses of budget revenue areas. The system of internal control that goes well will give the confidence that whole process is run in accordance with the regulation. So, that is expected to minimize the findings upon examination report of Langkat district administratio responsibility.

In the modern and sophisticated technologies now, computerized system used for support in helping and accelerate the process of the preparation of financial, thus the utilization of information technology is indispensable than manually. Langkat district administration has made use of information technology in financial management by using the computer that has the application information management system area (SIMDA) which has cooperation with BPKP from North Sumatra. This application has been integrated of each area in SKPD, but that is not get the attention seriously from infrastructure and the network in each SKPD area.

In organization is needed the managerial commitment to reach the success of that organization. One commitment has more meaning than a loyal of someone, but the desire to give more contribution has the meaning of the organization (Mowdaw, 1979). Less of the commitment shows that less of responsibility of someone to run the job. In other words, dealing with the same commitment with the question of liability in the event of financial such as to result the quality report by giving and delivering all of the financial transactions and all of property that have by local Government as clearly as possible.

II. THE PURPOSE OF RESEARCH

1. To analyze the effect of the implementation of government accounting standard, the quality of human resources, the government internal control system, the use of information technology of the quality financial report of Langkat district administration.
2. To analyze the capability of managerial commitment in moderate the relationship between standard application of government accounting, the quality of human resources, the control system of intern government and the utilization of technology information with the quality of Langkat district administration financial.

III. THE BENEFITS OF THE RESEARCH

1. Researcher gets the knowledge and insight about the factors that effected quality of financial statement.
2. For Langkat district administration, the result of this research can give input in evaluation of the quality financial statement thus it gets the increasing of report financial opinion or it's called WTP.
3. For academic, can give the motivations of knowledge to make better research as the reference for next researcher.

IV. LETERATUR EXAMINATION AND DEVELOPMENT OF A HYPOTHETICAL

The quality of financial report : Beest (2009) wrote an article with the title “quality of financial reporting:measuring qualitative characteristics”. That suggests some comprehensive measurement tool to assess the quality of financial reporting in terms of the

basic characteristic qualitative, such as; relevant and increase the qualitative characteristic like; understandability, comparability and verifiability.

The government's report financial should give more information for the users to give the result of the accountability and to make the good decision for economic, social even politics. The useful financial has the meaning of the financial itself where it's contain the useful information if the report has the standards qualitative.

Implementation of government accounting standard : Bastian (2006) said that the government accounting standard is the principle of accounting that is used as guidelines to arrange and present the government accounting of the government. Indonesia government has been set the government accounting standard, that is set in legislation of the government no.71 year 2010 about the government accounting standard based on accrual.

By that SAP is the condition to have the law to give facility to make the quality of financial statement of the government. Implementation of government accounting standard as consistent to arrange the report financial can increase the quality of financial statement. Uniformity the form of the financial statements use which reference is very influential with the value of the regional financial reporting information.

The quality of human resources : Human resources become the deciding runs whether or not an organization besides the infrastructure. The organization needs the best resources to get the purpose that have been done by them. So, they created the best human resources to make the successful of the management of human resources (Ardi dan Suharjo,2013)

Government Internal control system : According to Bastian (2006) the control structure of intern has definition as a process which is run by executive that is designed to convince about the three members that has the purpose (1) the reliability of financial reports (2) the compliance with laws and regulations (3) the effectiveness and operation of the efficiency.

Legislations No. 60 year 2008 said that the intern control is a process integral to the action and activity that has been done continuously by the leader and all the employees to convince them to reach the goal of the organization through the effective activity and efficiency, reliability financial report, the state asset security and obedience of the regulations.

The use of information technology : Information technology is a tool to process data including the processing, arrangement, saving the data by any kinds of way to get the quality of information. Williams and Sawyer (2003) defined that technology of information is a technology that connected between computer system with communication high way to bring the data, sound and video.

The managerial commitment : In 1961, Etzioni shows 2 commitments such as; attitudinal commitment and behavioral commitment. Behavioral commitment is a condition where is the individual consider the result and the personality purpose as same as the organization purposes, and how far they maintain their will to depend the members in that organization. Behavioral commitment based on the employees to give the contribution of the organization by decision of other alternative outside of their job.

V. DATA ANALYSIS METHOD

This research is kind of quantitative nature of the causal comparative. The area of the research is in SKPD of Langkat district administration. The population of this research is finance administering that involved in the financial management area of Langkat district administration is 54 SKPD. The data were analyzed by using Partial Least Square (PLS) 3.0.

VI. THE RESULT

1. Descriptive statistic analysis

Descriptive statistic is a statistic is used to analysis the data by description the data that has been collected without make it the conclusion as generally (Sugiono, 2014).

2. Statistical Inference analysis

2.1 Outer model

Outer model is used to test the validity construction and reliability of the instrument (Abdillah and Jogiyanto, 2015).

2.1.1 Model validity

In validity model there have two factors are needed to observe in validity test, that is factor loading result (convergent validity) and cross loading result (discriminant validity). Convergent validity measures the correlation between the statements with construction in research. The result of convergent validity is done by seeing the average variance extracted (AVE) in each constructs, the reflective individual said that the highest correlation is more than 0,70 than other constructs which is measured (Ghozali and Latan, 2015).

Tabel 4.1
Average Variance Extracted (AVE) Value

Variable	Average Variance Extracted (AVE)	Description
Implementation of government accounting standard (X ₁)	0,653	Valid
Quality of human resources (X ₂)	0,711	Valid
Government internal control system (X ₃)	0,748	Valid
The use of information technology (X ₄)	0,841	Valid
Managerial commitment (Z)	0,816	Valid
Quality of financial statement (Y)	0,504	Valid
Managerial commitment * Implementation of government accounting standard	0,628	Valid
Managerial commitment * Quality of human resources	0,701	Valid
Managerial commitment * Government internal control system	0,654	Valid
Managerial commitment * The use of information technology	0,706	Valid

2.1.2 Model reliability

The result of reliability shows that some of indicators have consistence in measuring the constructs. Composite reliability said that is good if the construct has the score more than 0,7 (Ghozali and Latan, 2015).

Table 4.2
Composite Reliability Value

Variable	Composite Reliability	Description
Implementation of government accounting standard (X ₁)	0,929	Reliable
Quality of human resources (X ₂)	0,945	Reliable
Government internal control system (X ₃)	0,954	Reliable
The use of information technology (X ₄)	0,974	Reliable
Managerial commitment (Z)	0,969	Reliable
Quality of financial statement (Y)	0,917	Reliable
Managerial commitment * Implementation of government accounting standard	0,988	Reliable
Managerial commitment * Quality of human resources	0,991	Reliable
Managerial commitment * Government internal control system	0,989	Reliable
Managerial commitment * The use of information technology	0,992	Reliable

2.2. Structural model (Inner model)

2.2.1 Coeficient Determination (R- Square)

The test of structural model is done by seeing the relationship between construct or laten variable, can be seen from R-square from research model and by coefficient structural. The strong model is shown by the score 0,67, the moderate model is shown by score 0,33 and the weakness model is shown by 0,19 (Ghozali and Latan, 2015). The score R-square is used to explain some of the effect of laten variable (independent) of laten variable (dependent).

Table 4.3
R-Square value with moderate effect

Variable	R-Square
Quality of financial statement	0,806

2.2.2 Effect size (f^2)

Next step in evaluation structural model (inner model) is by used the *effect size* and the score of f^2 to determine how big the effect from variable of model. The score is 0,02 indication the weakness 0,15, and 0,35 indicates strength score (Ghozali and Latan, 2015). The calculation of *effect size* to moderate as:

$$f^2 = \frac{R^2 \text{ Model Moderasi} - R^2 \text{ Model Tanpa Moderasi}}{1 - R^2 \text{ Model Moderasi}}$$

$$f^2 = \frac{0,806-0,732}{1-0,806} = 0.381$$

The score of effect size gets from this research is about 0,381 that indicated the strong effect. Based on the score effect size above, variable managerial commitment as a variable moderate that capable to give the strong effect of the relationship between the independent of variable and dependent of the research.

2.3 Hypothesis testing

The testing hypothesis received if the score *t-statistics* more than 1,96 by the significant level 5% (two tailed) (Abdillah and Jogiyanto, 2015). The process result of bootstrapping by SmartPLS can be seen as:

Table 4.4
t-statistics value

Variable	t-statistics
Implementation of government accounting standard (X ₁) → Quality of financial statement (Y)	2,736
Quality of human resources (X ₂) → Quality of financial statement (Y)	1,990
Government internal control system (X ₃) → Quality of financial statement (Y)	2,166
The use of information technology (X ₄) → Quality of financial statement (Y)	2,079
Managerial commitment (Z) → Quality of financial statement (Y)	2,463
Managerial commitment * Implementation of government accounting standard → Quality of financial statement (Y)	2,023
Managerial commitment * Quality of human resources → Quality of financial statement (Y)	2,068
Managerial commitment * Government internal control system → Quality of financial statement (Y)	0,092
Managerial commitment * The use of information technology → Quality of financial statement (Y)	0,008

The influence of the Implementation of government accounting standard to the quality of financial report Langkat district administration:

Bastian (2006) said that the government accounting standard is the principle of accounting that is used as guidelines to arrange and present the government accounting of the government. Indonesia government has been set the government accounting standard, that is set in regulation of the government Number 71 year 2010 about the government accounting standard based on accrual.

By that SAP is the condition to have the law to give facility to make the quality of financial statement of the government. Implementation of government accounting standard as consistent to arrange the report financial can increase the quality of financial statement. Uniformity the form of the financial statements use which reference is very influential with the value of the regional financial reporting information. Therefore, in following up on government regulation Number 71 year 2010, then the Langkat district administration has issued a regulations of Langkat district number 6 year 2015 about Accounting Policies and Langkat district regulation Number 7 year 2015 about accounting systems.

The influence quality of human resources to the quality of financial report Langkat district administration :

Human resources become the deciding runs whether or not an organization besides the infrastructure. The organization needs the best resources to get the purpose that have been done by them. So, they created the best human resources to make the successful of the management of human resources (Ardi dan Suharjo,2013).

The current number of employees accounting education backgrounds in Langkat district administration is about 46 people, with uneven distribution of employees because it has not yet to be consideration by the government of the educational background which belonged to someone in reinstated. Especially, in financial management of each Governments in the environment SKPD. But this will not be a constraint which means in the preparation of the financial report. This is due to the Langkat district administration always organizes and include officials in the preparation of the financial report of technical guidance. To the officials administering the finances of the entire SKPD. So expect the officials although not set in accounting education, but they are able to complete financial report SKPD just fine.

The influence government internal control system to the quality of financial report Langkat district administration:

According to Bastian (2006) the control structure of intern has definition as a process which is run by executive that is designed to convince about the three members that has the purpose (1) the reliability of financial reports (2) the compliance with laws and regulations (3) the effectiveness and operation of the efficiency.

Legislations No. 60 year 2008 said that the intern control is a process integral to the action and activity that has been done continuously by the leader and all the employees to convince them to reach the goal of the organization through the effective activity and efficiency, reliability financial report, the state asset security and obedience of the regulations. Langkat district administration has issued Decree Langkat district number 700-02/K/2015 regarding the internal control System but in practice has not been appropriate expectations because there is still a lot of findings over the inspection of the financial report of the Langkat district administration.

The influence the use of information technology to the quality of financial report Langkat district administration:

Information technology is a tool to process data including the processing, arrangement, saving the data by any kinds of way to get the quality of information. Williams and Sawyer (2003) defined that technology of information is a technology that connected between computer system with communication high way to bring the data, sound and video.

Local governments are obliged to develop and exploit advances in information technology to enhance the ability to manage the financial area, and distributes financial information to the public service Area. Langkat district administration has apply regional management information systems (SIMDA) and computerized on line to the server.

The influence managerial commitment to the quality of financial report Langkat district administration :

In 1961, Etzioni shows 2 commitments such as; attitudinal commitment and behavioral commitment. Behavioral commitment is a condition where is the individual consider the result and the personality purpose as same as the organization purposes, and how far they maintain their will to depend the members in that organization. Behavioral commitment based on the employees to give the contribution of the organization by decision of other alternative outside of their job.

The managerial commitment moderate the relationship between the Implementation of government accounting standard to the quality of financial report Langkat district administration

Commitment to contain elements of consistency in implementing financial processes and reporting in accordance with Government accounting standards that have been set. The entire process must comply with financial policies and accounting systems that have been established by the local government. So expect the entire process good financial budgeting, the administering, and accountability can be done in accordance with existing regulations.

The managerial commitment moderate the relationship between the quality of human resources to the quality of financial report Langkat district administration

A very large influence leadership in improving the quality of human resources in the Organization. By giving the opportunity to the existence of the officers to be able to develop themselves in order to improve skills and expertise, through various kinds of training, technical guidance as well as course, related to its work in organizations. Given the conditions of the distribution of employees accounting education background to uneven, Langkat District administration strives to fill the shortage by involving officials in socialization, technical guidance and training relating to the accounting, and financial management areas each year. So as to improve the quality of apparatus in drawing up financial statements.

The managerial commitment moderate the relationship between government internal control system to the quality of financial report Langkat district administration

In carrying out the process of local government finances, Langkat district administration already applied internal control system appropriate mandate legislation and implementing management information systems of the region (SIMDA). The entire financial process run integrated in the management information systems of the region. Starting from the process of budgeting, execution, administering to accountability. Constraints faced in every financial process that every official is authorization process that is not running properly by each responsible. Most of the financial management process is only done by the Treasurer of the expenditure or administrative staff in finance course, not through a tiered process starting from treasurer expenditure extended to officials administering finance (PPK-SKPD) and then authorized by the Chairman.

The managerial commitment moderate the relationship between the use of information technology to the quality of financial report Langkat district administration

Langkat district administration contributed actively in the utilization of high technology by utilizing a computerized device and application management system of regional finance integrated via the internet to a server that is in the Agency's financial management and Regional Assets (BPKAD) as Treasurer general area (PPKD) There are 3 (three) SKPD which has not been integrated into the PPKD caused by the internet network is not yet available. In addition, costs of care, maintenance, and maintenance time over computer and network devices must be allocated enough according to your needs to devices that have been owned.

VII. THE CONCLUSION AND LIMITATIONS OF THE REASERCH

The conclusion

Based on the result of the research and discussion, so it can conclude as:

1. The implementation of government accounting standards, the quality of human resources, system internal government control, the use of information technology and managerial commitment has the significant effect to the quality of financial statement in Langkat district administration.
2. Managerial commitment can moderate the relationship between The implementation of government accounting standards with the quality of financial statement in Langkat district administration. and managerial commitment can moderate the relationship between the human resource quality of Langkat district administration. Managerial commitment can't moderate the relation between the government internal control systems with the quality of financial statement in Langkat district administration. And it can't to moderate the relation between the use of information technology by the quality of financial statement in Langkat district administration.

The limitation of the research

The limitations of the research are;

1. This research used questionnaire, so that there are many the weakness that can be found of this thesis, they is the respondent answered every questions inseparable from the each perceptions that are objective.
2. The result of the research shown the *R square* is 80,6 % although there is any increasing, there is probably still any the variable of other independent can explain the effect of quality financial statement.

Suggestions

Based on the limitations of the research, so the researcher hoped that this research has the benefit as an input of other independents. Some suggestions from the research are:

1. Next researcher hoped that can apply other method survey from the dissemination of the questionnaire to do interview to get more information that is more objective.
2. Next researcher can consider the input of other variable to the model such as, motivation work, asset management and internal security.
3. As Langkat district administration, to increase the quality of financial statement need to increasing in management system and has the better internal control as same as the duty or functions of each staffs. To prepare the best human research in doing the application of the financial report. The increasing in management of technology information that are hardware, software or internet network and other supporter in doing management information system application district based on computerization, thus the increasing of quality financial report in accordance with the other people hoped that is to get the opinion without exception (WTP) can be apply soon.

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